



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: BEAVER DAM WATER UTILITY

Principal Office: 205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
Beaver Dam Water Utility , certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** BEAVER DAM WATER UTILITY

**Utility Address:** 205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

**When was utility organized?** 6/1/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JOHN SOMERS

**Title:** FINANCE DIRECTOR

**Office Address:**

205 SOUTH LINCOLN AVENUE  
BEAVER DAM, WI 53916

**Telephone:** (920) 887 - 4600 EXT 349

**Fax Number:** (920) 887 - 4605

**E-mail Address:** bdfinance@powerweb.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS VICKY HELLENBRAND**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLC

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2387**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** 01/01/99 THROUGH 12/31/99

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR CHRIS LIVERIS**Title:** WATER UTILITY SUPERINTENDENT**Office Address:**

205 SOUTH LINCOLN AVENUE

BEAVER DAM, WI 53916

**Telephone:** (920) 887 - 4624**Fax Number:** (920) 887 - 4605**E-mail Address:**

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**Name of utility commission/committee:** Beaver Dam Water Commission

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**Names of members of utility commission/committee:**

MR TERRY CAPELLE, COMMISSIONER

MR JEFFRY KOHMAN, PRESIDENT

MR LAINE MEYER, COMMISSIONER

MR MICHAEL NELSON, COMMISSIONER

MR GINA STASKIL, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,185,266	2,167,055	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	875,282	878,526	<b>2</b>
Depreciation Expense (403)	351,117	332,655	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	327,034	320,060	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,553,433</b>	<b>1,531,241</b>	
<b>Net Operating Income</b>	<b>631,833</b>	<b>635,814</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>631,833</b>	<b>635,814</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	129,328	126,394	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>129,328</b>	<b>126,394</b>	
<b>Total Income</b>	<b>761,161</b>	<b>762,208</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>761,161</b>	<b>762,208</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	384,240	415,723	<b>14</b>
Amortization of Debt Discount and Expense (428)	13,866	61,325	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>398,106</b>	<b>477,048</b>	
<b>Net Income</b>	<b>363,055</b>	<b>285,160</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,887,923	3,602,763	<b>20</b>
Balance Transferred from Income (433)	363,055	285,160	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	5,863	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,245,115</b>	<b>3,887,923</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	129,328	5
<b>Total (Acct. 419):</b>	129,328	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
AUDIT ENTRY NOT RECORDED IN 1999 - UTILITY BILL PREPAY	5,863	10
<b>Total (Acct. 435)--Debit:</b>	5,863	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,185,266	0	0	0	<b>2,185,266</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,185,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,185,266</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	356,722		<b>356,722</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	21,754		<b>21,754</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	29,488		<b>29,488</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>407,964</b>	<b>0</b>	<b>407,964</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	14,728,829	14,424,501	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,588,596	2,276,781	2
<b>Net Utility Plant</b>	<b>12,140,233</b>	<b>12,147,720</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,140,233</b>	<b>12,147,720</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	25	25	12
Temporary Cash Investments (136)	2,265,667	2,212,034	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	210,087	199,606	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	90,018	97,977	18
Materials and Supplies (151-163)	91,319	81,542	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,657,116</b>	<b>2,591,184</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	188,345	202,211	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>188,345</b>	<b>202,211</b>	
<b>Total Assets and Other Debits</b>	<b>14,985,694</b>	<b>14,941,115</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	928,954	928,954	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	4,245,115	3,887,923	<b>28</b>
<b>Total Proprietary Capital</b>	<b>5,174,069</b>	<b>4,816,877</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	7,735,000	8,130,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>7,735,000</b>	<b>8,130,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	57,689	37,767	<b>33</b>
Payables to Municipality (233)	92,604	94,528	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	302,388	293,084	<b>36</b>
Interest Accrued (237)	155,588	163,323	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	7,198	5,349	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>615,467</b>	<b>594,051</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	55,631	42,556	<b>44</b>
<b>Total Deferred Credits</b>	<b>55,631</b>	<b>42,556</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,405,527	1,357,631	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>14,985,694</b>	<b>14,941,115</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	14,727,443	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,386				7
<b>Total Utility Plant</b>	<b>14,728,829</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,588,596	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,588,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,140,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,276,781				<b>2,276,781</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	351,117				<b>351,117</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	11,824				<b>11,824</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,800				<b>2,800</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>365,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>365,741</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	43,583				<b>43,583</b>	<b>15</b>
Cost of removal	10,343				<b>10,343</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>53,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,926</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,588,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,588,596</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	91,319	81,542	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>91,319</u>	<u>81,542</u>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 WATER SYSTEM REVENUE BONDS	13,866	428	188,345	1
<b>Total</b>			<b>188,345</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	928,954	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>928,954</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1999 WATER REVENUE BONDS	08/01/1999	08/01/2014	4.87%	7,735,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>7,735,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31: 7,735,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	293,084	1
<b>Accruals:</b>		
Charged water department expense	327,034	2
Charged electric department expense		3
Charged sewer department expense	4,748	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>331,782</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	293,084	6
Social Security taxes	26,824	7
PSC Remainder Assessment	2,570	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>322,478</b>	
<b>Balance end of year</b>	<b>302,388</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1999 WATER REVENUE BONDS	163,323	384,240	391,975	155,588	2
<b>Subtotal</b>	<b>163,323</b>	<b>384,240</b>	<b>391,975</b>	<b>155,588</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>163,323</b>	<b>384,240</b>	<b>391,975</b>	<b>155,588</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,357,631	0	0	0	0	1,357,631	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
SPECIAL ASSESSMENTS - CASH CONTR.	47,896					47,896	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,405,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,405,527</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	210,087	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>210,087</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY	33,991	16
DUE FROM SEWER UTILITY	55,997	17
OTHER ACCOUNTS RECEIVABLE	30	18
<b>Total (Acct. 145):</b>	<b>90,018</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY	92,536	25
DUE TO SEWER UTILITY	68	26
<b>Total (Acct. 233):</b>	<b>92,604</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED SICK LEAVE	55,631	27
<b>Total (Acct. 253):</b>	<b>55,631</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	14,575,972	0	0	0	<b>14,575,972</b>	<b>1</b>
Materials and Supplies	86,430	0	0	0	<b>86,430</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,432,688	0	0	0	<b>2,432,688</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,381,579	0	0	0	<b>1,381,579</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>10,848,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,848,135</b>	
Net Operating Income	631,833	0	0	0	<b>631,833</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.82%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.82%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	928,954	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,066,519	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,995,473</b>	
<b>Net Income</b>		
Net Income	363,055	5
<b>Percent Return on Proprietary Capital</b>	<b>7.27%</b>	

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## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

There was an extension of service (635 LF of watermain, 1 Hydrant and 4 water services)  
to serve a new alzheimers care facility.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

October 9, 2001

Mr. John Somers, Finance Director  
Beaver Dam Water Utility  
205 South Lincoln Avenue  
Beaver Dam, WI 53916-2338

2000 Analytical Review DWCCA-400-ELE

Dear Mr. Somers:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The schedule notes on pages W-17 and W-18 indicate that the mains and services were partially financed by property owners. However, contributions for mains and services are not reported in Account 271, page F-18. Please furnish an explanation.
2. The schedule head note to page F-19 indicates that amounts greater than \$10,000 should be fully explained using other than account titles. Please provide more explanation for the amounts reported in Account 145 and Account 233 as "due to" or "due from" the municipality, and follow this procedure in the future.
3. On page W-19, one of the 6-inch meters is not reported tested. The Administrative Code requires that 6-inch or larger meters in use be tested annually. Please make every effort to test 6-inch or larger meters in use annually, or provide an explanation on why they are not tested.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

As of 12/27/01 - no response. Check explanations/testing in 2001. ele

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,146,591	1
<b>Total Sales of Water</b>	<b>2,146,591</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	10,317	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	21,036	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,322	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>38,675</b>	
<b>Total Operating Revenues</b>	<b>2,185,266</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	7,846	8
Pumping Expenses (620-633)	124,413	9
Water Treatment Expenses (640-652)	378,280	10
Transmission and Distribution Expenses (660-678)	121,629	11
Customer Accounts Expenses (901-905)	51,733	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	191,381	14
<b>Total Operation and Maintenance Expenses</b>	<b>875,282</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	351,117	15
Amortization Expense (404-407)		16
Taxes (408)	327,034	17
<b>Total Other Operating Expenses</b>	<b>678,151</b>	
<b>Total Operating Expenses</b>	<b>1,553,433</b>	
<b>NET OPERATING INCOME</b>	<b>631,833</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	5,287	244,154	969,022	4
Commercial	578	127,603	390,650	5
Industrial	60	141,575	358,948	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,925</b>	<b>513,332</b>	<b>1,718,620</b>	
Private Fire Protection Service (462)	42		40,451	7
Public Fire Protection Service (463)	1		345,139	8
Other Sales to Public Authorities (464)	42	13,918	42,381	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,010</b>	<b>527,250</b>	<b>2,146,591</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	345,139	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>345,139</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	10,317	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>10,317</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER SPACE RENTAL - CELL PHONE COMMUNICATIONS	21,036	8
<b>Total Rents from Water Property (472)</b>	<b>21,036</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,301	10
<b>Other (specify):</b>		
MISC. REVENUE	21	11
<b>Total Other Water Revenues (474)</b>	<b>7,322</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	3,007	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	3,007	6
Maintenance of Structures and Improvements (611)	1,832	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>7,846</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	6,014	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	74,564	17
Pumping Labor and Expenses (624)	32,658	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	6,014	22
Maintenance of Structures and Improvements (631)	1,445	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,718	25
<b>Total Pumping Expenses</b>	<b>124,413</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	15,035	26
Chemicals (641)	109,134	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	208,494	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)	15,035	31
Maintenance of Structures and Improvements (651)	3,589	32
Maintenance of Water Treatment Equipment (652)	26,993	33
<b>Total Water Treatment Expenses</b>	<b>378,280</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	6,014	34
Storage Facilities Expenses (661)	1,156	35
Transmission and Distribution Lines Expenses (662)	982	36
Meter Expenses (663)	1,347	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	3,291	41
Maintenance of Structures and Improvements (671)	2,190	42
Maintenance of Distribution Reservoirs and Standpipes (672)	9,636	43
Maintenance of Transmission and Distribution Mains (673)	30,490	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	48,122	46
Maintenance of Meters (676)	2,491	47
Maintenance of Hydrants (677)	12,399	48
Maintenance of Miscellaneous Plant (678)	3,511	49
<b>Total Transmission and Distribution Expenses</b>	<b>121,629</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	12,008	51
Customer Records and Collection Expenses (903)	39,725	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>51,733</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	15,976	56
Office Supplies and Expenses (921)	5,682	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,307	59
Property Insurance (924)	6,609	60
Injuries and Damages (925)	16,549	61
Employee Pensions and Benefits (926)	106,507	62
Regulatory Commission Expenses (928)	300	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,451	65
Rents (931)		66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>191,381</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>875,282</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		302,388	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,748	2
<b>Net property tax equivalent</b>		<b>297,640</b>	
Social Security		26,824	3
PSC Remainder Assessment		2,570	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>327,034</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.208146				3
County tax rate	mills		6.500538				4
Local tax rate	mills		9.177895				5
School tax rate	mills		11.704736				6
Voc. school tax rate	mills		1.609140				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.200455</b>				10
Less: state credit	mills		1.720251				11
<b>Net tax rate</b>	mills		<b>27.480204</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.177895</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.313876</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.491771</b>				17
<b>Total Tax Rate</b>	mills		<b>29.200455</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.770254</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.480204</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.166741</b>				21
Utility Plant, Jan. 1	\$	<b>14,424,500</b>	14,424,500				22
Materials & Supplies	\$	<b>81,542</b>	81,542				23
<b>Subtotal</b>	\$	<b>14,506,042</b>	<b>14,506,042</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>14,506,042</b>	<b>14,506,042</b>				26
Assessment Ratio	dec.		0.984831				27
<b>Assessed Value</b>	\$	<b>14,286,000</b>	<b>14,286,000</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.166741</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>302,388</b>	<b>302,388</b>				30
Tax Equivalent per 1994 PSC Report	\$	136,607					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>302,388</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,250		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	246,199		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	219,059		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>466,508</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	252,420	1,869	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,419		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,139		20
<b>Total Pumping Plant</b>	<b>337,978</b>	<b>1,869</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	159,413		21
Structures and Improvements (331)	2,227,401		22
Water Treatment Equipment (332)	5,403,294		23
<b>Total Water Treatment Plant</b>	<b>7,790,108</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,680		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,250	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			246,199	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			219,059	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>466,508</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			254,289	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,419	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,139	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>339,847</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			159,413	21
Structures and Improvements (331)			2,227,401	22
Water Treatment Equipment (332)			5,403,294	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,790,108</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,680	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	361,207		26
Transmission and Distribution Mains (343)	3,461,620	97,115	27
Fire Mains (344)	0		28
Services (345)	840,111	27,698	29
Meters (346)	455,492	54,692	30
Hydrants (348)	467,176	50,942	31
Other Transmission and Distribution Plant (349)	811		32
<b>Total Transmission and Distribution Plant</b>	<b>5,590,097</b>	<b>230,447</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,142		34
Office Furniture and Equipment (391)	81,225		35
Computer Equipment (391.1)	2,399		36
Transportation Equipment (392)	98,045	114,209	37
Stores Equipment (393)	949		38
Tools, Shop and Garage Equipment (394)	8,165		39
Laboratory Equipment (395)	10,035		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	27,850		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>239,810</b>	<b>114,209</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,424,501</b>	<b>346,525</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,424,501</b>	<b>346,525</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			361,207	26
Transmission and Distribution Mains (343)	650		3,558,085	27
Fire Mains (344)			0	28
Services (345)	460		867,349	29
Meters (346)	19,730		490,454	30
Hydrants (348)	1,200		516,918	31
Other Transmission and Distribution Plant (349)			811	32
<b>Total Transmission and Distribution Plant</b>	<b>22,040</b>	<b>0</b>	<b>5,798,504</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			11,142	34
Office Furniture and Equipment (391)			81,225	35
Computer Equipment (391.1)			2,399	36
Transportation Equipment (392)	21,543		190,711	37
Stores Equipment (393)			949	38
Tools, Shop and Garage Equipment (394)			8,165	39
Laboratory Equipment (395)			10,035	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			27,850	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>21,543</b>	<b>0</b>	<b>332,476</b>	
<b>Total utility plant in service directly assignable</b>	<b>43,583</b>	<b>0</b>	<b>14,727,443</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>43,583</b>	<b>0</b>	<b>14,727,443</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	55,580	2.94%	7,238	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	53,513	1.77%	3,877	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>109,093</b>		<b>11,115</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	45,557	2.43%	6,157	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	59,022	4.42%	3,024	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	17,139	4.29%		<b>15</b>
<b>Total Pumping Plant</b>	<b>121,718</b>		<b>9,181</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	322,433	2.50%	55,685	<b>16</b>
Water Treatment Equipment (332)	267,020	3.24%	175,067	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>589,453</b>		<b>230,752</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	221,237	2.04%	7,369	<b>19</b>
Transmission and Distribution Mains (343)	455,168	0.93%	32,642	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	323,344	2.20%	18,782	<b>22</b>
Meters (346)	254,683	5.00%	23,649	<b>23</b>
Hydrants (348)	42,205	1.71%	8,414	<b>24</b>
Other Transmission and Distribution Plant (349)	308	5.00%	41	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,296,945</b>		<b>90,897</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					62,818	4
315					0	5
316					57,390	6
317					0	7
	0	0	0	0	120,208	
321					51,714	8
322					0	9
323					0	10
324					0	11
325					62,046	12
326					0	13
327					0	14
328					17,139	15
	0	0	0	0	130,899	
331					378,118	16
332					442,087	17
	0	0	0	0	820,205	
341					0	18
342					228,606	19
343	650				487,160	20
344					0	21
345	460				341,666	22
346	19,730				258,602	23
348	1,200	10,343			39,076	24
349					349	25
	22,040	10,343	0	0	1,355,459	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	7,930	3.45%	384	<b>26</b>
Office Furniture and Equipment (391)	12,343	5.88%	4,776	<b>27</b>
Computer Equipment (391.1)	2,399	25.00%		<b>28</b>
Transportation Equipment (392)	98,045	10.56%	15,246	<b>29</b>
Stores Equipment (393)	949	5.88%		<b>30</b>
Tools, Shop and Garage Equipment (394)	8,165	7.14%		<b>31</b>
Laboratory Equipment (395)	1,891	5.88%	590	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	27,850	9.09%		<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>159,572</b>		<b>20,996</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,276,781</b>		<b>362,941</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,276,781</b>		 <b>362,941</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					8,314	26
391					17,119	27
391.1					2,399	28
392	21,543		2,800		94,548	29
393					949	30
394					8,165	31
395					2,481	32
396					0	33
397					27,850	34
397.1					0	35
398					0	36
399					0	37
	21,543	0	2,800	0	161,825	
	43,583	10,343	2,800	0	2,588,596	
					0	38
	43,583	10,343	2,800	0	2,588,596	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			49,650	49,650	1
February			48,434	48,434	2
March			52,023	52,023	3
April			51,415	51,415	4
May			54,935	54,935	5
June			53,552	53,552	6
July			56,914	56,914	7
August			58,099	58,099	8
September			54,540	54,540	9
October			54,335	54,335	10
November			50,673	50,673	11
December			51,192	51,192	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>635,762</b>	<b>635,762</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				30,642	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				605,120	16
Less: Water sold				527,250	17
Losses and unaccounted for				77,870	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,252	21
Date of maximum: 7/17/2000					22
Cause of maximum:					23
Warm Summer day, dry spell.					
Minimum gallons pumped by all methods in any one day during reporting year				1,344	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				1,562,738	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1213 NORTH CENTER STREET	#1	520	15	1,843,200	Yes	<b>1</b>
LAKESIDE - WATERWORKS PARK	#2	501	15	1,512,000	Yes	<b>2</b>
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,828,800	Yes	<b>3</b>
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,232,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	REATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE	WORTHINGTON	LAYNE	<b>5</b>
Year Installed	1993	1985	1949	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,500	1,500	1,400	<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS MORRIS	US MOTOR	US MOTOR	<b>9</b>
Year Installed	1939	1985	1949	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	60	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#4	BACKWASH #1	BACKWASH #2	<b>14</b>
Location	ORE AND DECLARK STREET	TREATMENT PLANT	TREATMENT PLANT	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	T	T	T	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1997	1957	1957	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,500	2,300	2,300	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTOR	ALLIS CHALMERS	ALLIS CHALMERS	<b>22</b>
Year Installed	1997	1957	1957	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	25	25	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BACKWASH RETURN	BACKWASH RETURN #2	HI-SERVICE #1	<b>1</b>
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	<b>2</b>
Purpose	P	S	P	<b>3</b>
Destination	T	T	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1995	1957	1957	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	400	400	1,400	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ALLIS CHALMERS	<b>9</b>
Year Installed	1995	1998	1957	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	5	5	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	HI-SERVICE #2	HI-SERVICE #3	HI-SERVICE #4	<b>14</b>
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1957	1957	1973	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,050	1,050	1,400	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	<b>22</b>
Year Installed	1998	1998	1973	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	75	100	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1957	1949	1973	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	114	142	10
Total capacity in gallons	1,000,000	400,000	500,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	N			23
				24
Is water fluoridated (yes, no)?	Y			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	703	0	0	0	703	1
M	D	4.000	20,233	0	0	0	20,233	2
M	D	6.000	216,293	226	226	0	216,293	3
M	D	8.000	23,782	6	6	0	23,782	4
M	D	10.000	63,598	2	2	0	63,598	5
M	S	10.000	6,768	0	0	0	6,768	6
M	D	12.000	21,795	635	0	0	22,430	7
M	D	14.000	1,174	0	0	0	1,174	8
M	D	16.000	2,885	0	0	0	2,885	9
<b>Total Within Municipality</b>			<b>357,231</b>	<b>869</b>	<b>234</b>	<b>0</b>	<b>357,866</b>	
<b>Total Utility</b>			<b>357,231</b>	<b>869</b>	<b>234</b>	<b>0</b>	<b>357,866</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,025	0	0	0	1,025		1
M	0.750	3,363	0	0	0	3,363		2
M	1.000	831	24	16	0	839		3
M	1.250	16	0	0	0	16		4
M	1.500	82	2	2	0	82		5
M	2.000	94	3	3	0	94		6
M	3.000	2	0	0	0	2		7
M	4.000	37	0	0	0	37		8
M	6.000	26	1	0	0	27		9
M	8.000	49	0	0	0	49		10
M	10.000	5	0	0	0	5		11
M	12.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>5,531</b>	<b>30</b>	<b>21</b>	<b>0</b>	<b>5,540</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,701	440	409	0	5,732	428	1
0.750	1	0		0	1	0	2
1.000	105	6	3	0	108	13	3
1.250	8	0	0	0	8	0	4
1.500	65	5	0	0	70	16	5
2.000	75	6	4	0	77	10	6
3.000	18	2	4	0	16	9	7
4.000	18	2	2	0	18	7	8
6.000	5	0	0	0	5	4	9
<b>Total:</b>	<b>5,996</b>	<b>461</b>	<b>422</b>	<b>0</b>	<b>6,035</b>	<b>487</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,275	370	21	16	0	50	5,732	1
0.750	0	0	1	0	0	0	1	2
1.000	18	75	10	4	0	1	108	3
1.250	0	7	0	1	0	0	8	4
1.500	1	56	6	4	0	3	70	5
2.000	0	57	10	8	0	2	77	6
3.000	0	9	1	6	0	0	16	7
4.000	0	7	8	3	0	0	18	8
6.000	0	1	4	0	0	0	5	9
<b>Total:</b>	<b>5,294</b>	<b>582</b>	<b>61</b>	<b>42</b>	<b>0</b>	<b>56</b>	<b>6,035</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	620	16	15		621	2
<b>Total Fire Hydrants</b>	<b>620</b>	<b>16</b>	<b>15</b>	<b>0</b>	<b>621</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	620
Number of distribution system valves end of year:	925
Number of distribution valves operated during year:	383

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 611 - Decrease - There were costs that had previously been charged to the Water Plant reconstruction that were expensed in 1999. This did not reoccur in 2000.

Account 642 - Increase - There was an effort made to try different treatment methods in order to change the consistency of the lime sludge that is produced in order to make it easier to clean out the lime sludge later.

Account 651 - Decrease - See note for Account 611

Account 652 - Increase - See note for Account 642

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### Water Utility Plant in Service (Page W-08)

Account 392 - The utility replaced 4 service vehicles in 2000.

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### Water Mains (Page W-17)

There was a request for an extension (including one hydrant and three services) of main (635 LF) to service an alzheimers care facility which was paid for by the abutting property owners (\$47,897) with a small portion of the cost being paid by the utility (\$4,800). Assessments were based on the property owners frontage.

All other main extensions/replacements were financed by the utility.

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### Water Services (Page W-18)

There were four services installed as part of a main extension to serve an alzheimers care facility. The costs were assessed to the abutting property owners based on property frontage.

All other additions/replacements were paid for by the utility.

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